



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1, 53, and 602

[TD 9708]

RIN 1545-BK57; RIN 1545-BL30; RIN 1545-BL58

Additional Requirements for Charitable Hospitals; Community Health Needs Assessments for Charitable; Requirements of a Section 4959 Excise Tax Return and Time for Filing the Return; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations and removal of temporary regulations; correction.

SUMMARY: This document contains corrections to final regulations (TD 9708) that were published in the **Federal Register** on December 31, 2014 (79 FR 78954). The final regulations provide guidance regarding the requirements for charitable hospital organizations added by the Patient Protection and Affordable Care Act of 2010.

DATES: This correction is effective on **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]** and applicable beginning December 31, 2014.

FOR FURTHER INFORMATION CONTACT: Amy F. Giuliano, Amber L. MacKenzie, or Stephanie N. Robbins at (202) 317-5800 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9708) that are the subject of this correction are under section 501 of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9708) contain an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the final regulations (TD 9708), that are the subject of FR Doc. 2014-30525, are corrected as follows:

1. On page 78996, in the preamble, the first column, under the paragraph heading “Effective/Applicability Dates”, the second line from the bottom of the third full paragraph, the language “6033 apply to returns filed on or after” is corrected to read “6033 apply to returns filed for taxable years ending after”.

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